



General Assembly

February Session, 2016

***Raised Bill No. 419***

LCO No. 2592

\* \_\_\_\_\_SB00419PD\_\_\_\_\_032116\_\_\_\_\_\*

Referred to Committee on PLANNING AND  
DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING PROPERTY TAXES FOR NONPROFIT GROUP  
HOMES.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Subdivision (7) of section 12-81 of the 2016 supplement to  
2 the general statutes is repealed and the following is substituted in lieu  
3 thereof (*Effective October 1, 2016, and applicable to assessment years*  
4 *commencing on and after October 1, 2016*):

5 (7) (A) Subject to the provisions of sections 12-87 and 12-88, the real  
6 property of, or held in trust for, a corporation organized exclusively for  
7 scientific, educational, literary, historical or charitable purposes or for  
8 two or more such purposes and used exclusively for carrying out one  
9 or more of such purposes or for the purpose of preserving open space  
10 land, as defined in section 12-107b, for any of the uses specified in said  
11 section, that is owned by any such corporation, and the personal  
12 property of, or held in trust for, any such corporation, provided (i) any  
13 officer, member or employee thereof does not receive or at any future  
14 time shall not receive any pecuniary profit from the operations thereof,  
15 except reasonable compensation for services in effecting one or more of

16 such purposes or as proper beneficiary of its strictly charitable  
 17 purposes, and (ii) in 1965, and quadrennially thereafter, a statement  
 18 shall be filed on or before the first day of November with the assessor  
 19 or board of assessors of any town, consolidated town and city or  
 20 consolidated town and borough, in which any of its property claimed  
 21 to be exempt is situated. Such statement shall be filed on a form  
 22 provided by such assessor or board of assessors. The real property  
 23 shall be eligible for the exemption regardless of whether it is used by  
 24 another corporation organized exclusively for scientific, educational,  
 25 literary, historical or charitable purposes or for two or more such  
 26 purposes;

27 (B) On and after July 1, 1967, housing subsidized, in whole or in  
 28 part, by federal, state or local government and housing for persons or  
 29 families of low and moderate income shall not constitute a charitable  
 30 purpose under this section. As used in this subdivision, "housing" shall  
 31 not include (i) real property used for temporary housing belonging to,  
 32 or held in trust for, any corporation organized exclusively for  
 33 charitable purposes and exempt from taxation for federal income tax  
 34 purposes, the primary use of which property is one or more of the  
 35 following: [(i)] (I) An orphanage; [(ii)] (II) a drug or alcohol treatment  
 36 or rehabilitation facility; [(iii)] (III) housing for homeless individuals,  
 37 mentally or physically handicapped individuals or persons with  
 38 intellectual disability, or for victims of domestic violence; [(iv)] (IV)  
 39 housing for ex-offenders or for individuals participating in a program  
 40 sponsored by the state Department of Correction or Judicial Branch;  
 41 and [(v)] (V) short-term housing operated by a charitable organization  
 42 where the average length of stay is less than six months; and (ii) real  
 43 property used for permanent housing belonging to, or held in trust for,  
 44 any corporation organized exclusively for charitable purposes and  
 45 exempt from taxation for federal income tax purposes, and for which  
 46 the primary use is housing for mentally or physically handicapped  
 47 individuals or persons with intellectual disability, provided the  
 48 municipality in which such property is located treated such property  
 49 as exempt from taxation pursuant to this subdivision on or before the

50 effective date of this section. The operation of such housing, including  
51 the receipt of any rental payments, by such charitable organization  
52 shall be deemed to be an exclusively charitable purpose;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-81(7)

***PD***      *Joint Favorable*